



*Empowered lives.
Resilient nations.*

Consolidated Annual Financial Report on Activities Implemented under the Sudan Common Humanitarian Fund

Report of the Administrative Agent of the Sudan
CHF for the period 1 January - 31 December 2014

Multi-Partner Trust Fund Office
United Nations Development Programme
<http://mptf.undp.org>

15 May 2015

PARTICIPATING UN ORGANIZATIONS



Food and Agriculture Organization (FAO)



International Labor Organization (ILO)



United Nations Development Programme (UNDP)



UN Office for the Coordination of Humanitarian Affairs (OCHA)



Joint United Nations Programme on HIV-AIDS (UNAIDS)



United Nations Environment Programme (UNEP)



United Nations Educational Scientific and Cultural Organization (UNESCO)



United Nations Population Fund (UNFPA)



United Nations High Commissioner for Refugees (UNHCR)



United Nations Children's Fund (UNICEF)



United Nations Mine Action Service (UNMAS)



United Nations Office for Project Services (UNOPS)



United National Development Fund for Women (UNWOMEN)



World Food Programme (WFP)



World Health Organization (WHO)

PARTICIPATING NON-UN ORGANIZATIONS



International Organization for Migration (IOM)

CONTRIBUTORS



Australian Agency for International Development (AusAID)



Denmark



UK Department for International Development (DFID)



Irish AID



Netherlands



Norway



Swedish International Development Cooperation (Sida)



Spain



Swiss Agency for Development and Cooperation (SDC)

DEFINITIONS

Approved Project/Programme

A project/programme including budget, etc., that is approved by the Humanitarian Coordinator for fund allocation purposes.

Contributor Commitment

Amount(s) committed by a donor to a Fund in a signed Standard Administrative Arrangement with the UNDP Multi-Partner Trust Fund Office (MPTF Office), in its capacity as the Administrative Agent. A commitment may be paid or pending payment.

Contributor Deposit

Cash deposit received by the MPTF Office for the Fund from a contributor in accordance with a signed Standard Administrative Arrangement.

Delivery Rate

The percentage of funds that have been utilized, calculated by comparing expenditures reported by a Participating Organization against the 'net funded amount'.

Indirect Support Costs

A general cost that cannot be directly related to any particular programme or activity of the Participating Organizations. UNDG policy establishes a fixed indirect cost rate of seven percent of programmable costs.

Managing Agent

The Participating UN Organization (e.g., UNDP or OCHA) that has signed the MOU and performs an oversight function vis-à-vis NGOs receiving funding. The Managing Agent has the same obligations as any other PUNO signing the MOU, including for reporting.

Net Funded Amount

Amount transferred to a Participating Organization less any refunds transferred back to the MPTF Office by a Participating Organization.

Participating Organization

A UN Organization or other inter-governmental Organization that is an implementing partner in a Fund, as represented by signing a Memorandum of Understanding (MOU) with the MPTF Office for a particular Fund.

Project Expenditure

The sum of expenses and/or expenditure reported by all Participating Organizations for a Fund irrespective of which basis of accounting each Participating Organization follows for donor reporting.

Project Financial Closure

A project or programme is considered financially closed when all financial obligations of an operationally completed project or programme have been settled, and no further financial charges may be incurred.

Project Operational Closure

A project or programme is considered operationally closed when all programmatic activities for which Participating Organization(s) received funding have been completed.

Project Start Date

Date of transfer of first instalment from the MPTF Office to the Participating Organization.

Total Approved Budget

This represents the cumulative amount of allocations approved by the Humanitarian Coordinator.

US Dollar Amount

The financial data in the report is recorded in US Dollars and due to rounding off of numbers, the totals may not add up.

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INTRODUCTION

This Consolidated Annual Financial Report of the Sudan Common Humanitarian Fund is prepared by the United Nations Development Programme (UNDP) Multi-Partner Trust Fund Office (MPTF Office) in fulfillment of its obligations as Administrative Agent, as per the terms of Reference (TOR), the Memorandum of Understanding (MOU) signed between the UNDP MPTF Office and the Participating Organizations, and the Standard Administrative Arrangement (SAA) signed with contributors.

The MPTF Office, as Administrative Agent, is responsible for concluding an MOU with Participating Organizations and SAAs with contributors. It receives, administers and manages contributions, and disburses these funds to the Participating Organizations. The Administrative Agent prepares and submits annual consolidated financial reports, as well as regular financial statements, for transmission to contributors.

This consolidated financial report covers the period 1 January to 31 December 2014 and provides financial data on progress made in the implementation of projects of the Sudan Common Humanitarian Fund. It is posted on the MPTF Office GATEWAY (<http://mptf.undp.org/factsheet/fund/HSD20>). The financial data in the report is recorded in US Dollars and due to rounding off of numbers, the totals may not add up.

2014 FINANCIAL PERFORMANCE

This chapter presents financial data and analysis of the Sudan Common Humanitarian Fund using the pass-through funding modality as of 31 December 2014. Financial information for this Fund is also available on the MPTF Office GATEWAY at <http://mptf.undp.org/factsheet/fund/HSD20>.

1. SOURCES AND USES OF FUNDS

As of 31 December 2014, nine contributors have deposited US\$ 1,101,972,693 in contributions and US\$ 9,626,035 has been earned in interest,

bringing the cumulative source of funds to US\$ 1,111,598,727.

Of this amount, US\$ 1,097,384,083 has been transferred to 16 Participating Organizations, of which US\$ 1,014,941,221 has been reported as expenditure. The Administrative Agent fee has been charged at the approved rate of one percent on deposits and amounts to US\$ 11,019,727. Table 1 provides an overview of the overall sources, uses, and balance of the Sudan Common Humanitarian Fund as of 31 December 2014.

Table 1. Financial Overview, as of 31 December 2014 (in US Dollars)

	Annual 2013	Annual 2014	Cumulative
Sources of Funds			
Gross Contributions	71,122,785	52,090,758	1,101,972,693
Fund Earned Interest and Investment Income	30,428	60,051	7,378,505
Interest Income received from Participating Organizations	25,506	-	2,247,530
Refunds by Administrative Agent to Contributors	-	-	-
Fund balance transferred to another MDTF	-	-	-
Other Revenues	-	-	-
Total: Sources of Funds	71,178,719	52,150,808	1,111,598,727
Use of Funds			
Transfers to Participating Organizations	67,459,299	50,046,142	1,097,384,083
Refunds received from Participating Organizations	(2,393,423)	(821,390)	(22,015,641)
Net Funded Amount to Participating Organizations	65,065,876	49,224,752	1,075,368,442
Administrative Agent Fees	711,228	520,908	11,019,727
Direct Costs: (Secretariat and other)	-	-	-
Bank Charges	715	1,448	4,030
Other Expenditures	-	-	-
Total: Uses of Funds	65,777,819	49,747,107	1,086,392,199
Change in Fund cash balance with Administrative Agent	5,400,900	2,403,701	25,206,528
Opening Fund balance (1 January)	17,401,926	22,802,827	-
Closing Fund balance (31 December)	22,802,827	25,206,528	25,206,528
Net Funded Amount to Participating Organizations	65,065,876	49,224,752	1,075,368,442
Participating Organizations' Expenditure	75,178,808	54,478,216	1,014,941,221
Balance of Funds with Participating Organizations			60,427,221

2. PARTNER CONTRIBUTIONS

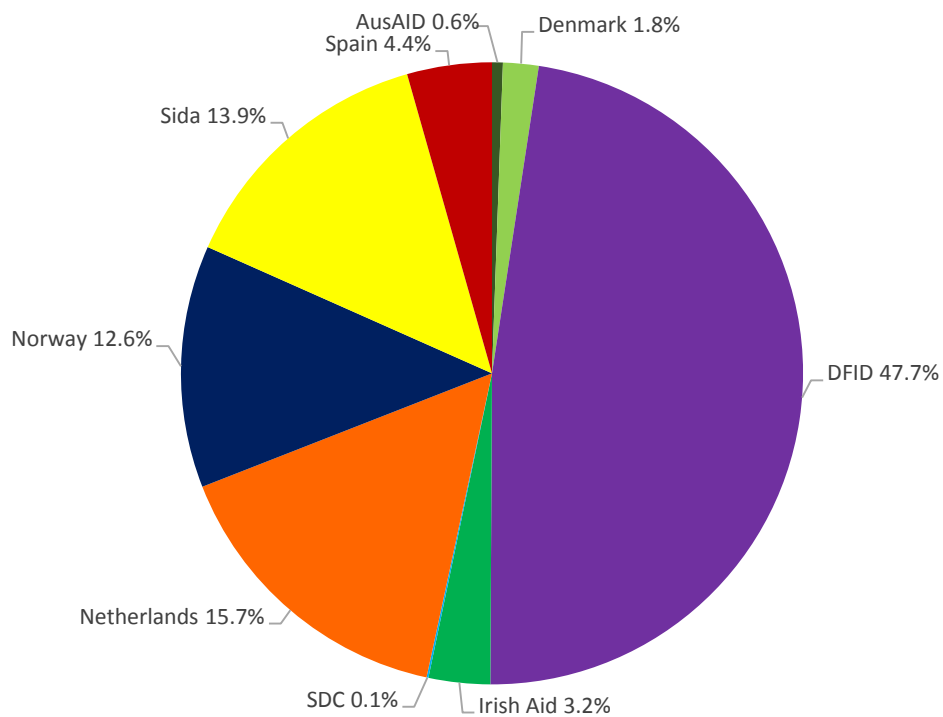
Table 2 provides information on cumulative contributions received from all contributors to this Fund as of 31 December 2014. The Sudan CHF is currently being financed by nine contributors that have signed SAAs, namely the Governments of Australia, Denmark, Netherlands, Norway, and Spain, the UK's Department for International

Development (DFID), the Irish Aid, the Swedish International Development Cooperation Agency (Sida) and the Swiss Agency for Development & Cooperation (SDC). In 2014, the Sudan CHF received US\$ 52.09 million in contributions, bringing the total fund contributions to US\$ 1.1 billion.

Table 2. Contributions, as of 31 December 2014 (in US Dollars)

Contributors	Prior Years as of 31-Dec-2013	Current Year Jan-Dec-2014	Total
Agencia Española de Cooperación Internacional para el Desarrollo (AECID)	44,679,390	-	44,679,390
Australian Agency for International Development (AusAID)	6,184,000	-	6,184,000
Denmark	18,514,587	1,868,600	20,383,187
UK Department for International Development (DFID)	503,004,318	22,346,952	525,351,270
Irish AID	31,968,971	3,211,850	35,180,821
Netherlands	169,701,368	3,154,750	172,856,118
Norway	128,891,302	9,861,419	138,752,721
Swedish International Development Cooperation (Sida)	143,104,899	10,559,500	153,664,399
Spain	3,833,100	-	3,833,100
Swiss Agency for Development and Cooperation (SDC)	-	1,087,687	1,087,687
Grand Total	1,049,881,935	52,090,758	1,101,972,693

Figure 1: Deposits by contributor, cumulative as of 31 December 2014



3. INTEREST EARNED

Interest income is earned in two ways: 1) on the balance of funds held by the Administrative Agent ('Fund earned interest'), and 2) on the balance of funds held by the Participating Organizations ('Agency earned interest') where their Financial Regulations and Rules allow return of interest

to the AA. As of 31 December 2014, Fund earned interest amounts to US\$ 7,378,505 and interest received from Participating Organizations amounts to US\$ 2,247,530, bringing the cumulative interest received to US\$ 9,626,035. Details are provided in the table below.

Table 3. Sources of Interest and Investment Income, as of 31 December 2014 (in US Dollars)

Interest Earned	Prior Years as of 31-Dec-2013	Current Year Jan-Dec-2014	Total
Administrative Agent			
Fund Earned Interest and Investment Income	7,318,454	60,051	7,378,505
Total: Fund Earned Interest	7,318,454	60,051	7,378,505
Participating Organization			
FAO	930,495		930,495
NGO/UNDP	598,681		598,681
UNDP	378,176		378,176
UNESCO	1,622		1,622
UNFPA	190,361		190,361
UNMAS	38,070		38,070
UNOPS	28,810		28,810
UNWOMEN	15,938		15,938
WHO	65,376		65,376
Total: Agency earned interest	2,247,530		2,247,530
Grand Total	9,565,984	60,051	9,626,035

4. TRANSFER OF FUNDS

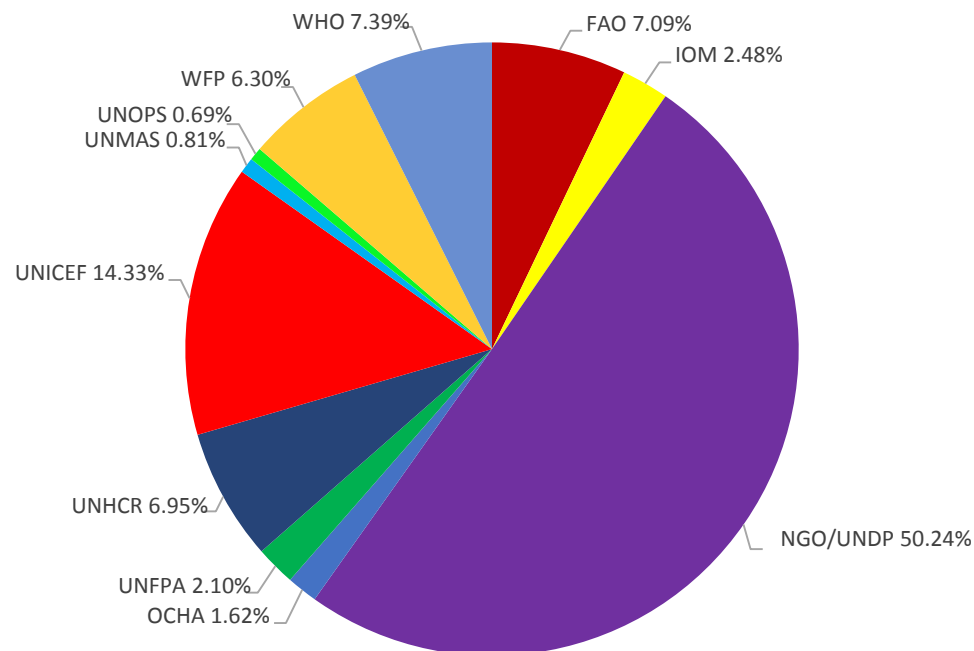
With the overall aim of improving the timeliness and coherence of the humanitarian response, improving needs assessment and enhancing the Consolidated Appeal Process (CAP), upon decision of the Humanitarian Coordinator transfers of funds were made to projects in 15 Clusters of the Sudan CHF namely: Basic Infrastructure Settlement, Common Services & Coordination, Education, Food Security and Livelihoods, Governance, Infrastructure and Early Recovery, Health, Logistics, Mine Action, Multisectoral, Non-Food Items (NFIs) and Emergency Shelter, Nutrition, Protection, Refugee Multi-Cluster, Return and Early Reintegration, and Water and Sanitation (WASH). 16 Participating Organizations have signed the MOU for the Sudan CHF since its inception in January 2006.

In 2014 the Administrative Agent, based on the approval of the Humanitarian Coordinator, transferred US\$ 50.05 million to 11 Participating Organizations, bringing the total cumulative amount transferred to US\$ 1,097,384,083 to 16 Participating Organizations (see list below). Table 4 provides additional information on the refunds received by the MPTF Office, and the net funded amount for each of the Participating Organizations. UNDP serves as a Managing Agent for funds approved by the Humanitarian Coordinator for implementation by NGOs. As shown in Table 4 and Figure 2, in 2014 UNDP as a Managing Agent for NGO projects received the largest share of funding (US\$ 24.7 million or 50 percent), followed by UNICEF (US\$ 7.24 million or 14 percent), WHO (US\$ 3.67 million or 7 percent) and others.

**Table 4. Transfer, Refund, and Net Funded Amount by Participating Organization, as of 31 December 2014
 (in US Dollars)**

Participating Organization	Prior Years as of 31-Dec-2013			Current Year Jan-Dec-2014			Total		
	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded	Transfers	Refunds	Net Funded
FAO	90,236,260	(1,989,171)	88,247,089	3,492,484		3,492,484	93,728,744	(1,989,171)	91,739,573
ILO	500,000	(1,486)	498,514				500,000	(1,486)	498,514
IOM	50,582,715		50,582,715	1,317,747	(97,597)	1,220,150	51,900,462	(97,597)	51,802,865
NGO/UNDP	373,161,426	(13,881,114)	359,280,312	24,731,859		24,731,859	397,893,286	(13,881,114)	384,012,172
OCHA	24,956,582	(405,048)	24,551,534	1,223,327	(424,168)	799,159	26,179,909	(829,216)	25,350,693
UNAIDS	67,179		67,179				67,179		67,179
UNDP	24,785,878	(1,271,699)	23,514,179				24,785,878	(1,271,699)	23,514,179
UNEP	368,669		368,669				368,669		368,669
UNESCO	300,000	(3,030)	296,970				300,000	(3,030)	296,970
UNFPA	19,033,318	(188,652)	18,844,666	1,047,092	(14,187)	1,032,905	20,080,410	(202,839)	19,877,572
UNHCR	69,263,083		69,263,083	3,421,684		3,421,684	72,684,767		72,684,767
UNICEF	191,295,659	(1,086,050)	190,209,609	7,241,200	(188,785)	7,052,415	198,536,859	(1,274,835)	197,262,024
UNMAS	16,007,152	(188,813)	15,818,339	400,000		400,000	16,407,152	(188,813)	16,218,339
UNOPS	9,102,707		9,102,707	400,000	(62,644)	337,356	9,502,707	(62,644)	9,440,063
UNWOMEN	719,680		719,680				719,680		719,680
WFP	127,855,825	(1,901,517)	125,954,308	3,100,000		3,100,000	130,955,825	(1,901,517)	129,054,308
WHO	49,101,808	(277,671)	48,824,137	3,670,747	(34,009)	3,636,738	52,772,555	(311,680)	52,460,875
Grand Total	1,047,337,941	(21,194,251)	1,026,143,691	50,046,142	(821,390)	49,224,752	1,097,384,083	(22,015,641)	1,075,368,442

Figure 2: Net funded amount by Participating Organization for the period of 1 January to 31 December 2014



4.1 TRANSFER BY CLUSTER

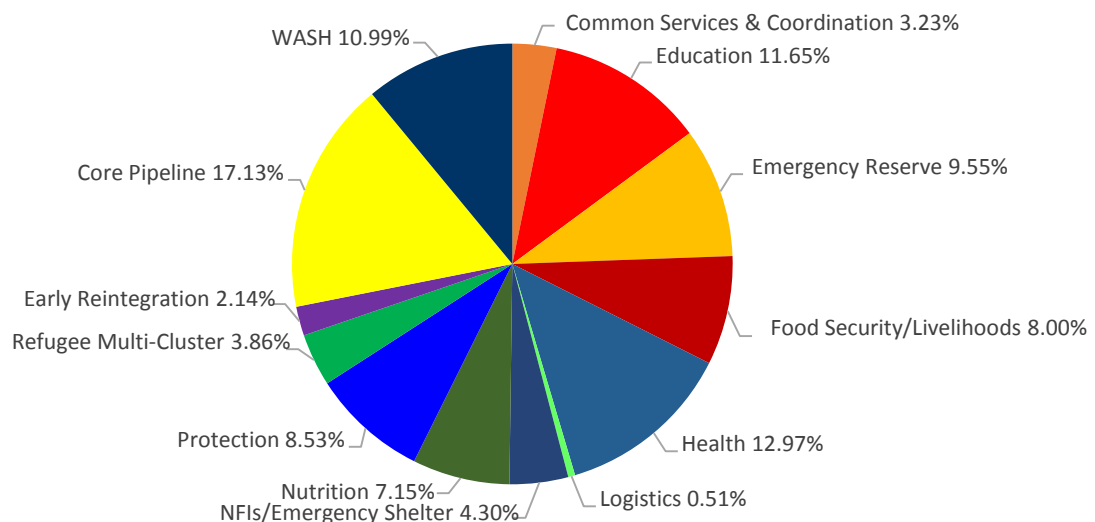
The Sudan CHF has the following 15 clusters: Basic Infrastructure Settlement, Common Services & Coordination, Education, Food Security and Livelihoods, Governance, Infrastructure and Early Recovery, Health, Logistics, Mine Action, Multisectoral, Non-Food Items (NFIs) and Emergency Shelter, Nutrition, Protection, Refugee Multi-Cluster, Return and Early Reintegration, and WASH.

Table 4.1 below shows the total approved funding by Cluster. As shown in Figure 3, in 2014, the Clusters receiving the largest share of 'Net Funded' were: Health (13 percent), Education (12 percent), WASH (11 percent) and Protection (9 percent)

Table 4.1 Cumulative net funded amount by Cluster as of 31 December 2014 (in US Dollars)

Sectors	Cumulative Net Funded Amount
Basic Infrastructure Settlement	2,743,374
Common Services & Coordination	27,761,213
Education	30,571,771
Food Security and Livelihoods	44,614,442
Governance, Infrastructure and Early Recovery	2,107,100
Health	46,739,094
Logistics	14,661,193
Mine Action	5,417,720
Multisectoral	2,866,844
NFIs and Emergency Shelter	21,667,574
Nutrition	31,730,148
Protection	28,583,670
Refugee Multi-Cluster	4,099,002
Return and Early Reintegration	7,186,381
Water, Sanitation and Hygiene	40,796,384
Emergency Reserve	37,251,238
Sudan CHF ¹	726,571,297
Total:	1,075,368,442

Figure 3: Net Funded Amounts by Cluster for the Year 2014



¹ Prior to 2011 all the budgets, transfers and expenditure for Sudan CHF were recorded against a single Sudan CHF sub-fund code. This also includes 2014 Core Pipeline Allocation.

5. EXPENDITURE AND FINANCIAL DELIVERY RATES

All final expenditures reported for the year 2014 were submitted by the Headquarters of the Participating Organizations. These were consolidated by the MPTF Office. Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed upon categories for inter-agency harmonized reporting.

The reported expenditures were submitted via UNEX - the MPTF Office's expenditure reporting tool. The 2014 expenditure data has been posted on the MPTF Office GATEWAY at <http://mptf.undp.org/factsheet/fund/HSD20>

5.1 EXPENDITURE REPORTED BY PARTICIPATING ORGANIZATION

In 2014, US\$ 50.04 million was transferred to Participating Organizations, which reported US\$ 54.48 million in expenditure. As shown in table below, the cumulative net funded amount is US\$ 1,075,368,442 and cumulative expenditures reported by the Participating Organizations amount to US\$ 1,014,941,221. This equates to an overall Fund expenditure delivery rate of 94 percent. This delivery rate is a solid indicator of the Sudan CHF's robust financial performance since its establishment.

Table 5.1a Net Funded Amount, Reported Expenditure, and Financial Delivery by Participating Organization, as of 31 December 2014 (in US Dollars)

Participating Organization	Current Year Jan-Dec 2014		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
FAO	3,492,484	3,932,785	91,739,573	85,863,706	93.60
ILO			498,514	498,514	100.00
IOM	1,220,150	2,461,862	51,802,865	51,085,305	98.61
NGO/UNDP	24,731,859	27,685,773	384,012,172	345,134,549	89.88
OCHA	799,159	722,000	25,350,693	24,849,366	98.02
UNAIDS			67,179		0
UNDP		23,641	23,514,179	15,105,441	64.24
UNEP			368,669	368,669	100.00
UNESCO			296,970	296,970	100.00
UNFPA	1,032,905	1,138,181	19,877,572	19,211,489	96.65
UNHCR	3,421,684	3,418,957	72,684,767	72,682,040	100.00
UNICEF	7,052,415	7,261,825	197,262,024	195,717,015	99.22
UNMAS	400,000	1,272,211	16,218,339	15,818,339	97.53
UNOPS	337,356	364,778	9,440,063	8,830,834	93.55
UNWOMEN		2,027	719,680	545,166	75.75
WFP	3,100,000	3,305,796	129,054,308	128,352,359	99.46
WHO	3,636,738	2,888,381	52,460,875	50,581,460	96.42
Total	49,224,752	54,478,216	1,075,368,442	1,014,941,221	94.38

Table 5.1b: Expenditure with breakdown by Cluster (in US Dollars)

Country/Cluster	Current Year Jan-Dec-2014		Total		Delivery Rate %
	Net Funded Amount	Expenditure	Net Funded Amount	Expenditure	
Sudan					
Basic Infrastructure Settlement		22,095	2,743,374	2,610,395	95.15
Common Services & Coordination	1,589,151	2,111,492	27,761,213	24,088,159	86.77
Education	5,736,413	5,802,558	30,571,771	27,021,227	88.39
Food Security and Livelihoods	3,938,237	6,292,057	44,614,442	36,736,012	82.34
Govt Infrs & Econ Recovery		901,011	2,107,100	1,894,750	89.92
Health	6,385,903	6,206,418	46,739,094	43,837,231	93.79
Logistics	250,685	471,117	14,661,193	14,452,733	98.58
Mine Action		1,233,197	5,417,720	5,114,052	94.39
Multisectoral		107,527	2,866,844	2,589,343	90.32
NFIs and Emergency Shelter	2,116,016	2,479,065	21,667,574	19,808,597	91.42
Nutrition	3,517,557	3,736,028	31,730,148	26,093,230	82.23
Protection	4,199,819	2,853,311	28,583,670	25,368,496	88.75
Refugee Multi-Cluster	1,899,616	1,607,103	4,099,002	3,127,801	76.31
Return and Early Reintegration	1,051,440	1,398,064	7,186,381	6,145,222	85.51
Water, Sanitation and Hygiene	5,408,258	6,759,327	40,796,384	37,047,662	90.81
Emergency Reserve	4,699,418	3,211,460	37,251,238	33,916,646	91.05
Sudan CHF*	8,432,239	9,286,385	726,571,297	705,089,667	97.04
Sudan Total:	49,224,752	54,478,216	1,075,368,442	1,014,941,221	94.38
Grand Total:	49,224,752	54,478,216	1,075,368,442	1,014,941,221	94.38

*Note: The 2014 Transactions reflected here cover Core Pipeline Allocation. In addition to the standard allocations to the clusters, CHF also allocated funding for UN Humanitarian Air Services, and core pipelines for non-food items, the treatment of acute malnutrition, access to quality health services, and for restoring and improving food security and livelihoods.

5.2 EXPENDITURE BY PROJECT

Table 5.2 displays the net funded amounts, expenditures reported and the financial delivery rates by Participating Organization.

Table 5.2 Expenditure by Project within Sector, as of 31 December 2014 (in US Dollars)

Sector / Project No. and Project Title		Participating Organization	Total Approved Amount	Net Funded Amount	Total Expenditure	Delivery Rate %
Basic Infrastructure Settlement						
00077872	Sudan CHF - Basic Infr. - UN	UNOPS	133,923	113,923	113,923	100.00
00077879	Sudan CHF - Basic Infr. - NGO	NGO/UNDP	2,875,152	2,629,451	2,496,472	94.94
Basic Infrastructure Settlement: Total			3,009,075	2,743,374	2,610,395	95.15

Common Services & Coordination						
00077665	Sudan CHF - Common Services &	IOM	1,959,000	1,940,322	1,940,322	100.00
00077665	Sudan CHF - Common Services &	OCHA	3,100,000	2,694,952	2,694,952	100.00
00077665	Sudan CHF - Common Services &	UNDP	2,036,743	2,036,743		0
00077665	Sudan CHF - Common Services &	WFP	14,065,000	14,065,000	14,065,000	100.00
00077881	Sudan CHF - Com.Services - NGO	NGO/UNDP	1,794,390	1,704,513	1,665,233	97.70
00085468	CHF SDN CSS/2013-1/UN	IOM	850,000	850,000	850,000	100.00
00085468	CHF SDN CSS/2013-1/UN	OCHA	1,298,854	874,686	874,686	100.00
00085468	CHF SDN CSS/2013-1/UN	UNDP	600,000	600,000		0
00086354	CHF SDN CSS/2013-1/UNDP-NGOs	NGO/UNDP	1,264,955	1,264,955	926,388	73.23
00089571	CHF SDN CCS/2014/UN Agencies	IOM	400,035	400,035	330,253	82.56
00089571	CHF SDN CCS/2014/UN Agencies	OCHA	1,223,327	1,223,327	722,000	59.02
00090834	CHF SDN 2014 CCS/UNDP-NGOs	NGO/UNDP	106,679	106,679	19,325	18.12
Common Services & Coordination: Total			28,698,984	27,761,213	24,088,159	86.77

Education						
00077865	Sudan CHF - Education- UN Agen	UNHCR	300,000	300,000	300,000	100.00
00077865	Sudan CHF - Education- UN Agen	UNICEF	4,125,380	3,993,759	3,957,261	99.09
00077877	Sudan CHF - Education - NGOs	NGO/UNDP	15,015,626	14,745,629	14,422,489	97.81
00086275	CHF SDN EDU/2013-1/UN Agencies	UNICEF	1,186,700	1,186,700	1,187,443	100.06
00086355	CHF SDN EDU/2013-1/UNDP-NGOs	NGO/UNDP	6,318,192	5,738,731	5,621,916	97.96
00089573	CHF SDN Education/2014/UN Agen	UNICEF	604,823	604,823	574,757	95.03
00090837	CHF SDN 2014 Education/UNDP-NG	NGO/UNDP	4,002,129	4,002,129	957,361	23.92
Education: Total			31,552,850	30,571,771	27,021,227	88.39

Emergency Reserve						
00077666	Sudan CHF - EmerRes/RER/UN	IOM	5,534,361	5,476,125	5,476,125	100.00
00077666	Sudan CHF - EmerRes/RER/UN	UNHCR	509,175	509,175	509,175	100.00
00077667	Sudan CHF - EmerRes/Health/UN	IOM	400,000	400,000	400,000	100.00
00077667	Sudan CHF - EmerRes/Health/UN	UNFPA	100,000	100,000	100,000	100.00
00077667	Sudan CHF - EmerRes/Health/UN	WHO	762,554	762,554	762,554	100.00
00077668	Sudan CHF - EmerRes/Health/NGO	NGO/UNDP	2,683,222	2,524,094	2,112,524	83.69
00077669	Sudan CHF - EmerRes/Nutri/NGO	NGO/UNDP	1,042,739	939,667	976,827	103.95
00077893	Sudan CH - EmerRes/NFIs/NGOs	NGO/UNDP	1,109,206	1,067,304	974,072	91.26

00078111	Sudan CHF-ER Mul/Sector MA/NGO	NGO/UNDP	4,520,831	4,055,082	4,235,958	104.46
00078113	Sudan CHF - ER Protection UN	UNFPA	204,080	204,080	204,080	100.00
00078113	Sudan CHF - ER Protection UN	UNHCR	672,143	672,143	672,143	100.00
00078113	Sudan CHF - ER Protection UN	UNICEF	147,428	147,428	147,428	100.00
00078449	Sudan CHF- ER - NFIs-UN Agency	IOM	207,580	207,580	207,580	100.00
00078449	Sudan CHF- ER - NFIs-UN Agency	UNICEF	224,583			0
00078449	Sudan CHF- ER - NFIs-UN Agency	WFP	608,983	608,983	587,898	96.54
00078450	Sudan CHF- ER - FSLs UN Agency	FAO	550,000	550,000	442,034	80.37
00078450	Sudan CHF- ER - FSLs UN Agency	WFP	2,428,387	2,428,387	2,425,067	99.86
00078451	Sudan CHF - ER- WASH - MA/NGOs	NGO/UNDP	1,625,847	1,620,131	1,527,986	94.31
00078954	Sudan CHF - ER - CCS - MA/NGOs	NGO/UNDP	248,729	248,729	239,928	96.46
00079248	Sudan CHF- ER-Mine Actn UN Age	UNMAS	1,211,582	1,211,582	1,211,582	100.00
00079249	Sudan CHF - ER - Educati-UN Age	UNICEF	450,533	450,533	409,944	90.99
00079254	Sudan CHF - ER - Prote MA/ NGO	NGO/UNDP	607,100	598,625	656,014	109.59
00079255	Sudan CHF - ER - FSL - MA/NGOs	NGO/UNDP	816,061	815,761	724,989	88.87
00079256	Sudan CHF - ER - Educa- MA/NGO	NGO/UNDP	476,568	476,533	593,415	124.53
00083989	Sudan CHF - ER - CCS UN Agency	WFP	1,250,000	1,250,000	1,196,893	95.75
00083990	Sudan CHF- ER - Mine-MA/NGO	NGO/UNDP	153,355	153,355		0
00084474	Sudan CHF- ER - Nutrition/ UN	UNICEF	249,449	249,449	249,449	100.00
00085569	ER SDN Health/2013-1/UN Agenci	WHO	1,574,113	1,574,113	1,574,113	100.00
00085570	ER SDN Wash/2013-1/UN Agencies	UNICEF	1,673,599	1,673,599	1,671,689	99.89
00087326	CHF SDN ER/2013-1/UNDP-NGOs	NGO/UNDP	1,518,570	1,518,570	1,422,113	93.65
00089568	CHF SDN 2014 Emerg/Res/UNDP-NG	NGO/UNDP	791,111	791,111		0
00089569	CHF SDN EmergRes/2014/UN Agenc	FAO	839,234	839,234	278,005	33.13
00089569	CHF SDN EmergRes/2014/UN Agenc	IOM	100,000	100,000	100,000	100.00
00089569	CHF SDN EmergRes/2014/UN Agenc	UNFPA	100,000	100,000	17,845	17.85
00089569	CHF SDN EmergRes/2014/UN Agenc	UNHCR	138,972	138,972	138,972	100.00
00089569	CHF SDN EmergRes/2014/UN Agenc	UNICEF	1,260,438	1,260,438	1,249,783	99.15
00089569	CHF SDN EmergRes/2014/UN Agenc	WFP	100,000	100,000	83,221	83.22
00089569	CHF SDN EmergRes/2014/UN Agenc	WHO	1,427,900	1,427,900	337,242	23.62
Emergency Reserve: Total			38,318,432	37,251,238	33,916,646	91.05

Food Security and Livelihoods						
00077661	Sudan CHF - FSL - UN	FAO	11,222,918	11,222,918	7,286,670	64.93
00077661	Sudan CHF - FSL - UN	UNHCR	1,432,515	1,432,515	1,432,515	100.00
00077661	Sudan CHF - FSL - UN	WFP	2,000,000	2,000,000	2,000,000	100.00
00077883	Sudan CHF - FSL - NGO	NGO/UNDP	16,172,805	15,596,886	14,491,217	92.91
00085535	CHF SDN FSL/2013-1/UN Agencies	FAO	4,808,813	4,808,813	4,696,072	97.66
00085535	CHF SDN FSL/2013-1/UN Agencies	UNHCR	358,537	358,537	358,537	100.00
00086356	CHF SDN FSL/2013-1/UNDP-NGOs	NGO/UNDP	5,256,536	5,256,536	5,092,389	96.88
00089572	CHF SDN FSL/2014/UN Agencies	FAO	703,250	703,250	305,341	43.42
00090835	CHF SDN 2014 FSL/UNDP-NGOs	NGO/UNDP	3,234,987	3,234,987	1,073,271	33.18
Food Security and Livelihoods: Total			45,190,361	44,614,442	36,736,012	82.34

Govt Infrs & Econ Recovery						
00086273	CHF SDN GEIR/2013-1/UN Agencie	UNOPS	470,000	470,000	451,735	96.11
00086357	CHF SDN GEIR/2013-1/UNDP-NGOs	NGO/UNDP	1,637,100	1,637,100	1,443,015	88.14
Govt Infrs & Econ Recovery: Total			2,107,100	2,107,100	1,894,750	89.92

Health						
00077863	Sudan CHF - Health - UN	UNFPA	2,836,348	2,792,247	2,792,247	100.00
00077863	Sudan CHF - Health - UN	UNICEF	4,658,291	4,617,923	4,607,587	99.78
00077863	Sudan CHF - Health - UN	WHO	10,028,566	9,998,874	9,998,874	100.00
00077884	Sudan CHF - Health - NGOs	NGO/UNDP	16,366,630	15,827,811	16,049,556	101.40
00084950	CHF SDN Health/2013-1/UN Agenc	UNFPA	300,000	300,000	291,424	97.14
00084950	CHF SDN Health/2013-1/UN Agenc	UNICEF	370,000	370,000	357,145	96.53
00084950	CHF SDN Health/2013-1/UN Agenc	WHO	3,060,000	3,060,000	3,029,543	99.00
00086358	CHF SDN Health/2013-1/UNDP-NGO	NGO/UNDP	4,044,600	3,852,000	3,838,948	99.66
00089574	CHF SDN Health/2014/UN Agencie	UNFPA	395,472	395,472	161,523	40.84
00089574	CHF SDN Health/2014/UN Agencie	UNICEF	510,446	510,446	383,087	75.05
00089574	CHF SDN Health/2014/UN Agencie	WHO	1,543,642	1,543,642	812,151	52.61
00090839	CHF SDN 2014 Health/UNDP-NGOs	NGO/UNDP	3,470,679	3,470,679	1,515,145	43.66
Health: Total			47,584,675	46,739,094	43,837,231	93.79

Logistics						
00077867	Sudan CHF - Logistics - UN	IOM	2,518,040	2,518,040	2,518,040	100.00
00077867	Sudan CHF - Logistics - UN	UNOPS	5,395,294	5,395,294	5,204,330	96.46
00077886	Sudan CHF - Logistics - NGOs	NGO/UNDP	449,454	447,174	433,880	97.03
00085534	CHF SDN LET/2013-1/UN Agencies	IOM	50,000	50,000	50,000	100.00
00085534	CHF SDN LET/2013-1/UN Agencies	UNHCR	600,000	600,000	600,000	100.00
00085534	CHF SDN LET/2013-1/UN Agencies	WFP	5,400,000	5,400,000	5,395,798	99.92
00089575	CHF SDN LET/2014/UN Agencies	UNHCR	250,685	250,685	250,685	100.00
Logistics: Total			14,663,472	14,661,193	14,452,733	98.58

Mine Action						
00077869	Sudan CHF - Mine Action - UN	UNMAS	1,491,045	1,491,045	1,491,045	100.00
00077887	Sudan CHF - Mine Action - NGOs	NGO/UNDP	2,855,448	2,693,691	2,400,319	89.11
00086375	CHF SDN MineA/2013-1/UN Agenci	UNMAS	709,121	709,121	709,121	100.00
00086376	CHF SDN MineA/ 2013-1/UNDP-NGO	NGO/UNDP	523,863	523,863	513,567	98.03
Mine Action: Total			5,579,477	5,417,720	5,114,052	94.39

Multisectoral						
00081869	Sudan CHF - Multi Sector - UN	IOM	540,000	540,000	460,092	85.20
00081869	Sudan CHF - Multi Sector - UN	UNHCR	1,535,670	1,535,670	1,535,670	100.00
00081870	Sudan CHF - Multisectoral - MA	NGO/UNDP	791,174	791,174	593,581	75.03
Multisectoral: Total			2,866,844	2,866,844	2,589,343	90.32

NFIs and Emergency Shelter						
00077664	Sudan CHF - NFIs & Emergency S	IOM	4,402,722	4,402,722	4,402,722	100.00
00077664	Sudan CHF - NFIs & Emergency S	UNHCR	4,844,372	4,844,372	4,844,372	100.00
00077664	Sudan CHF - NFIs & Emergency S	UNICEF	3,000,000	2,981,068	2,981,068	100.00
00077664	Sudan CHF - NFIs & Emergency S	WFP	200,000	200,000	200,000	100.00
00077888	Sudan CHF - NFI&Shelter - NGOs	NGO/UNDP	4,618,349	4,432,776	3,845,154	86.74
00086378	CHF SDN NFI/2013-1/UNDP-NGOs	NGO/UNDP	2,671,688	2,671,688	2,553,748	95.59
00089579	CHF SDN NFI/2014/UN Agencies	UNHCR	91,524	91,524	91,524	100.00
00090846	CHF SDN 2014 NFIs/UNDP-NGOs	NGO/UNDP	2,043,425	2,043,425	890,010	43.55
NFIs and Emergency Shelter: Total			21,872,079	21,667,574	19,808,597	91.42

Nutrition						
00077662	Sudan CHF - Nutrition - UN Age	UNICEF	6,920,930	6,878,897	6,845,621	99.52
00077662	Sudan CHF - Nutrition - UN Age	WFP	227,550	227,550	227,550	100.00
00077662	Sudan CHF - Nutrition - UN Age	WHO	51,824	51,824	51,824	100.00
00077889	Sudan CHF - Nutrition - NGOs	NGO/UNDP	15,569,399	15,300,770	12,376,948	80.89
00085465	CHF SDN Nutrition/2013-1/UN A	UNICEF	1,580,000	1,580,000	1,579,575	99.97
00085465	CHF SDN Nutrition/2013-1/UN A	WHO	200,000	200,000	199,998	100.00
00086360	CHF SDN Nut/2013-1/UNDP-NGOs	NGO/UNDP	4,316,717	4,124,117	3,822,220	92.68
00089578	CHF SDN Nutrition/2014/UN Agen	UNICEF	185,056	185,056	52,238	28.23
00090844	CHF SDN 2014 Nutrition/UNDP-NG	NGO/UNDP	3,181,934	3,181,934	937,257	29.46
Nutrition: Total			32,233,410	31,730,148	26,093,230	82.23

Protection						
00077871	Sudan CHF - Protection - UN	IOM	1,611,228	1,611,228	1,611,228	100.00
00077871	Sudan CHF - Protection - UN	UNFPA	1,700,000	1,684,289	1,684,289	100.00
00077871	Sudan CHF - Protection - UN	UNHCR	3,150,000	3,150,000	3,150,000	100.00
00077871	Sudan CHF - Protection - UN	UNICEF	3,376,340	3,361,300	3,352,126	99.73
00077890	Sudan CHF - Protection - NGOs	NGO/UNDP	9,307,320	8,914,839	8,244,771	92.48
00085467	CHF SDN Protection/2013-1/UN A	UNFPA	400,000	400,000	394,902	98.73
00085467	CHF SDN Protection/2013-1/UN A	UNHCR	2,780,000	2,780,000	2,780,000	100.00
00086361	CHF SDN Protection/2013-1/UNDP	NGO/UNDP	3,272,357	2,865,436	2,580,324	90.05
00089580	CHF SDN Protection/2014/UN Age	UNFPA	301,622	301,622	147,087	48.77
00089580	CHF SDN Protection/2014/UN Age	UNHCR	342,240	342,240	339,512	99.20
00089580	CHF SDN Protection/2014/UN Age	UNICEF	205,437	205,437	115,327	56.14
00089580	CHF SDN Protection/2014/UN Age	UNMAS	400,000	400,000		0
00089580	CHF SDN Protection/2014/UN Age	UNOPS	400,000	400,000		0
00090847	CHF SDN 2014 Protection/UNDP-N	NGO/UNDP	2,167,278	2,167,278	968,930	44.71
Protection: Total			29,413,823	28,583,670	25,368,496	88.75

Refugee Multi-Cluster						
00086274	CHF SDN RMS/2013-1/UN Agencies	UNFPA	290,291	290,291	265,346	91.41
00086274	CHF SDN RMS/2013-1/UN Agencies	UNHCR	992,484	992,484	992,484	100.00
00086364	CHF SDN RMS/2013-1/UNDP NGOs	NGO/UNDP	916,611	916,611	657,177	71.70
00089577	CHF SDN RMS/2014/UN Agencies	IOM	167,675	167,675	43,452	25.91
00089577	CHF SDN RMS/2014/UN Agencies	UNFPA	249,998	249,998	96,411	38.56

00089577	CHF SDN RMS/2014/UN Agencies	UNHCR	843,578	843,578	843,578	100.00
00090850	CHF SDN 2014 RMS/UNDP-NGOs	NGO/UNDP	638,365	638,365	229,353	35.93
Refugee Multi-Cluster: Total			4,099,002	4,099,002	3,127,801	76.31

Return and Early Reintegration						
00081871	Sudan CHF - Return and Early	IOM	2,508,827	2,508,191	2,508,191	100.00
00081871	Sudan CHF - Return and Early	UNICEF	1,057,275	1,057,275	1,057,275	100.00
00081872	Sudan CHF - Return and Early	NGO/UNDP	866,700	866,540	678,035	78.25
00086276	CHF SDN RER/2013-1	IOM	600,000	600,000	600,000	100.00
00086276	CHF SDN RER/2013-1	UNFPA	399,120	399,120	395,882	99.19
00086362	CHF SDN RER/2013-1/UNDP-NGOs	NGO/UNDP	703,179	703,179	611,464	86.96
00089581	CHF SDN RER/2014/UN Agencies	IOM	200,037	200,037	95,713	47.85
00090848	CHF SDN 2014 RRR/UNDP-NGOs	NGO/UNDP	852,039	852,039	198,661	23.32
Return and Early Reintegration: Total			7,187,177	7,186,381	6,145,222	85.51

Sudan CHF						
00065341	Sudan CHF - 2008	FAO	15,176,893	14,072,843	15,247,277	108.35
00065341	Sudan CHF - 2008	ILO	500,000	498,514	498,514	100.00
00065341	Sudan CHF - 2008	IOM	9,073,520	9,073,520	9,073,520	100.00
00065341	Sudan CHF - 2008	OCHA	3,189,654	3,189,654	3,189,654	100.00
00065341	Sudan CHF - 2008	UNDP	7,137,492	7,137,492	5,273,419	73.88
00065341	Sudan CHF - 2008	UNEP	168,669	168,669	168,669	100.00
00065341	Sudan CHF - 2008	UNFPA	2,540,000	2,507,681	2,507,681	100.00
00065341	Sudan CHF - 2008	UNHCR	8,652,697	8,652,697	8,652,697	100.00
00065341	Sudan CHF - 2008	UNICEF	26,245,412	25,967,514	25,967,514	100.00
00065341	Sudan CHF - 2008	UNMAS	3,099,629	3,000,838	3,000,838	100.00
00065341	Sudan CHF - 2008	UNOPS	351,540	351,540	351,540	100.00
00065341	Sudan CHF - 2008	UNWOMEN	576,000	576,000	522,894	90.78
00065341	Sudan CHF - 2008	WFP	19,563,923	17,662,406	19,360,466	109.61
00065341	Sudan CHF - 2008	WHO	6,170,006	6,071,889	6,071,889	100.00
00070597	Sudan CHF - 2006	FAO	14,995,337	14,995,337	14,030,808	93.57
00070597	Sudan CHF - 2006	NGO/UNDP	0			0
00070597	Sudan CHF - 2006	OCHA	8,768,074	8,768,074	8,768,074	100.00
00070597	Sudan CHF - 2006	UNDP	6,052,954	6,052,954	5,788,560	95.63
00070597	Sudan CHF - 2006	UNFPA	2,560,000	2,560,000	2,560,000	100.00
00070597	Sudan CHF - 2006	UNHCR	16,834,773	16,834,773	16,834,773	100.00
00070597	Sudan CHF - 2006	UNICEF	36,580,874	36,580,874	36,580,874	100.00
00070597	Sudan CHF - 2006	UNMAS	1,843,750	1,843,750	1,843,750	100.00
00070597	Sudan CHF - 2006	WFP	36,839,483	36,839,483	34,937,966	94.84
00070597	Sudan CHF - 2006	WHO	7,074,484	7,074,445	7,108,454	100.48
00070598	Sudan CHF - 2007	FAO	15,303,154	15,303,154	14,916,924	97.48
00070598	Sudan CHF - 2007	IOM	2,100,000	2,100,000	2,100,000	100.00
00070598	Sudan CHF - 2007	NGO/UNDP	0			0
00070598	Sudan CHF - 2007	OCHA	6,650,000	6,650,000	6,650,000	100.00
00070598	Sudan CHF - 2007	UNDP	4,727,977	3,898,154	3,278,921	84.11
00070598	Sudan CHF - 2007	UNFPA	2,967,503	2,967,503	2,967,503	100.00

00070598	Sudan CHF - 2007	UNHCR	10,092,063	10,092,063	10,092,063	100.00
00070598	Sudan CHF - 2007	UNICEF	32,838,443	32,816,292	32,816,292	100.00
00070598	Sudan CHF - 2007	UNMAS	4,669,525	4,579,503	4,579,503	100.00
00070598	Sudan CHF - 2007	UNOPS	550,000	550,000	550,000	100.00
00070598	Sudan CHF - 2007	WFP	13,729,402	13,729,402	13,529,401	98.54
00070598	Sudan CHF - 2007	WHO	5,250,545	5,242,932	5,242,932	100.00
00070599	Sudan CHF 2009 - onwards	FAO	28,179,145	27,294,024	26,794,024	98.17
00070599	Sudan CHF 2009 - onwards	IOM	13,914,284	13,914,284	13,914,284	100.00
00070599	Sudan CHF 2009 - onwards	NGO/UNDP	35,000		241,694	0
00070599	Sudan CHF 2009 - onwards	OCHA	1,950,000	1,950,000	1,950,000	100.00
00070599	Sudan CHF 2009 - onwards	UNAIDS	67,179	67,179		0
00070599	Sudan CHF 2009 - onwards	UNDP	4,130,712	3,788,836	764,541	20.18
00070599	Sudan CHF 2009 - onwards	UNEP	200,000	200,000	200,000	100.00
00070599	Sudan CHF 2009 - onwards	UNESCO	300,000	296,970	296,970	100.00
00070599	Sudan CHF 2009 - onwards	UNFPA	4,735,976	4,625,269	4,625,269	100.00
00070599	Sudan CHF 2009 - onwards	UNHCR	17,161,328	16,139,986	16,139,986	100.00
00070599	Sudan CHF 2009 - onwards	UNICEF	55,941,078	55,521,969	55,521,969	100.00
00070599	Sudan CHF 2009 - onwards	UNMAS	2,982,500	2,982,500	2,982,500	100.00
00070599	Sudan CHF 2009 - onwards	UNOPS	2,221,950	2,159,306	2,159,306	100.00
00070599	Sudan CHF 2009 - onwards	UNWOMEN	143,680	143,680	22,272	15.50
00070599	Sudan CHF 2009 - onwards	WFP	31,543,097	31,543,097	31,343,098	99.37
00070599	Sudan CHF 2009 - onwards	WHO	13,963,899	13,787,680	13,821,689	100.25
00072860	Sudan CHF - Managing Agent/NGO	NGO/UNDP	225,154,669	215,217,675	200,898,085	93.35
00089567	CHF SDN 2014/CorePipe/UN Agenc	FAO	1,950,000	1,950,000	1,866,551	95.72
00089567	CHF SDN 2014/CorePipe/UN Agenc	UNHCR	1,754,687	1,754,687	1,754,687	100.00
00089567	CHF SDN 2014/CorePipe/UN Agenc	UNICEF	1,125,000	1,125,000	1,124,990	100.00
00089567	CHF SDN 2014/CorePipe/UN Agenc	WFP	3,000,000	3,000,000	3,000,000	100.00
00089567	CHF SDN 2014/CorePipe/UN Agenc	WHO	699,205	699,205	604,381	86.44
Sudan CHF: Total			744,027,165	726,571,297	705,089,667	97.04

Water, Sanitation and Hygiene						
00077663	Sudan CHF - WASH - UN Agencies	IOM	3,663,153	3,643,106	3,643,106	100.00
00077663	Sudan CHF - WASH - UN Agencies	UNHCR	368,668	368,668	368,668	100.00
00077663	Sudan CHF - WASH - UN Agencies	UNICEF	8,139,344	8,056,244	7,969,856	98.93
00077663	Sudan CHF - WASH - UN Agencies	WHO	965,817	965,817	965,817	100.00
00077892	Sudan CHF - WASH - NGOs	NGO/UNDP	15,154,430	14,625,866	14,406,656	98.50
00085466	CHF SDN WASH/2013-1/UN Agencie	IOM	650,000	650,000	650,000	100.00
00085466	CHF SDN WASH/2013-1/UN Agencie	UNICEF	3,080,000	3,080,000	3,070,244	99.68
00086365	CHF SDN Wash/2013-1/UNDP-NGOs	NGO/UNDP	4,338,583	4,119,500	3,455,208	83.87
00089582	CHF SDN WASH/2014/UN Agencies	IOM	450,000	450,000	110,677	24.59
00089582	CHF SDN WASH/2014/UN Agencies	UNICEF	2,800,000	2,800,000	1,886,472	67.37
00090849	CHF SDN 2014 WASH/UNDP-NGOs	NGO/UNDP	2,037,183	2,037,183	520,958	25.57
Water, Sanitation and Hygiene: Total			41,647,177	40,796,384	37,047,662	90.81

Grand Total			1,100,051,103	1,075,368,442	1,014,941,221	94.38
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5.3 EXPENDITURE REPORTED BY CATEGORY

Project expenditures are incurred and monitored by each Participating Organization and are reported as per the agreed categories for inter-agency harmonized reporting. In 2006 the UN Development Group (UNDG) established six categories against which UN entities must report inter-agency project expenditures. Effective 1 January 2012, the UN Chief Executive Board (CEB) modified these categories as a result of IPSAS adoption to comprise eight categories. All expenditure incurred prior to 1 January 2012 have been reported in the old categories; post 1 January 2012 all expenditure are reported in the new eight categories. The old and new categories are noted to the right.

Table 5.3 reflects expenditure reported in the UNDG expense categories. Where the Fund has been operational pre and post 1 January 2012, the expenditures are reported using both categories. Where a Fund became operational post 1 January 2012, only the new categories are used.

2012 CEB Expense Categories

1. Staff and personnel costs
2. Supplies, commodities and materials
3. Equipment, vehicles, furniture and depreciation
4. Contractual services
5. Travel
6. Transfers and grants
7. General operating expenses
8. Indirect costs

2006 UNDG Expense Categories

1. Supplies, commodities, equipment & transport
2. Personnel
3. Training counterparts
4. Contracts
5. Other direct costs
6. Indirect costs

Table 5.3 Expenditure by UNDG Budget Category, as of 31 December 2014 (in US Dollars)

Category	Expenditure			Percentage of Total Programme Cost
	Prior Years as of 31-Dec-2013	Current Year Jan-Dec-2014	Total	
Supplies, Commodities, Equipment and Transport (Old)	137,500,672	-	137,500,672	14.29
Personnel (Old)	105,235,356	-	105,235,356	10.94
Training of Counterparts (Old)	7,324,150	-	7,324,150	0.76
Contracts (Old)	68,254,153	-	68,254,153	7.09
Other direct costs (Old)	451,987,878	-	451,987,878	46.98
Staff & Personnel Cost (New)	20,832,406	4,064,125	24,896,531	2.59
Suppl, Comm, Materials (New)	25,636,957	7,816,791	33,453,747	3.48
Equip, Veh, Furn, Depn (New)	5,035,577	706,001	5,741,577	0.60
Contractual Services (New)	16,815,237	5,134,870	21,950,108	2.28
Travel (New)	3,153,687	707,705	3,861,393	0.40
Transfers and Grants (New)	91,030,728	29,503,428	120,534,156	12.53
General Operating (New)	(21,933,962)	3,352,222	(18,581,740)	(1.93)
Programme Costs Total	910,872,838	51,285,142	962,157,980	100.00
¹ Indirect Support Costs Total	49,590,167	3,193,074	52,783,241	5.49
Total	960,463,005	54,478,216	1,014,941,221	

¹ Indirect Support Costs charged by Participating Organization, based on their financial regulations, can be deducted upfront or at a later stage during implementation.

6. COST RECOVERY

Cost recovery policies for the Fund are guided by the applicable provisions of the Terms of Reference, the MOU concluded between the Administrative Agent and Participating Organizations, and the SAAs concluded between the Administrative Agent and Contributors, based on rates approved by UNDG.

The policies in place, as of 31 December 2014, were as follows:

- percent is charged at the time of contributor deposit and covers services provided on that contribution for the entire duration of the Fund. In the reporting period US\$ 520,908 was deducted in AA fees. Cumulatively, as of 31 December 2014, US\$ 11,019,727 has been charged in AA fees.
- Indirect Costs of Participating Organizations: Participating Organizations may charge up to seven percent indirect costs. In the current reporting period US\$ 3,193,074 was deducted in indirect costs by Participating Organizations. Cumulatively, indirect costs amount to US\$ 52,783,241 as of 31 December 2014.

7. ACCOUNTABILITY AND TRANSPARENCY

In order to effectively provide fund administration services and facilitate monitoring and reporting to the UN system and its partners, the MPTF Office has developed a public website, the MPTF Office GATEWAY (<http://mptf.undp.org>). Refreshed in real time every two hours from an internal enterprise resource planning system, the MPTF Office GATEWAY has become a standard setter for providing transparent and accountable trust fund administration services.

The GATEWAY provides financial information including: contributor commitments and deposits, approved programme budgets, transfers to and expenditures reported by Participating Organizations, interest income and other expenses. In addition, the GATEWAY provides an overview of the MPTF Office portfolio and extensive information on individual Funds, including their purpose, governance structure and key documents. By providing easy access to the growing number of narrative and financial reports, as well as related project documents, the GATEWAY collects and preserves important institutional knowledge and facilitates knowledge sharing and management among UN Organizations and their development partners, thereby contributing to UN coherence and development effectiveness.

8. DIRECT COSTS

The Fund governance mechanism may approve an allocation to a Participating Organization to cover costs associated with Secretariat services and overall coordination, as well as Fund level reviews and evaluations. These allocations are referred to as 'direct costs'. In 2014 there were no direct costs charged to the Fund.